

EXHIBIT P

P.O. Box 4088
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August 1, 2004

Booth Insurance Restorations
Attn: Mark Picciotti
333 Robinson Lane
Wilmington, DE. 19805

FAXED

RE: Insurance Claim
Insured: Layne Drexel
Location: 1740 W. 4th St.
Fire Damage
Date of Loss: 06-22-04
Our File #: 04-2095

Dear Mr. Picciotti:

INSURANCE
SERVICES

Property and
Casualty Adjusters

This is to confirm our telephone conversation of July 30th on the above fire damage claim for which we represents the insurance carrier of Mr. Layne Drexel.

In our conversation, you requested that an advance payment be issued directly to you to initiate repairs on Mr. Drexels' property. I have advised that I had previously received just a scope copy of the estimate, without pricing; later received an estimate that I was advised was not accurate and just received your finalized estimate on July 27th. I also informed you that I had not received, as of yet, answers to our fax and estimate, sent to you on July 29th in response. From your response, you had apparently not seen my estimate or fax.

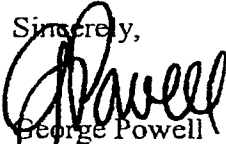
Our fax of July 29th provided you with our complete repair estimate and a note that we were asking for your review and response to our scope and pricing as there was a substantial difference in our estimate totals, but differences that I was not readily able to explain.

Certainly Mr. Drexel is encouraged to begin repair activity for this fire that occurred over one month ago and both Mr. Drexel and tenant Patel are very anxious to begin however, as we do not have an agreed price for repairs nor a response to our questions, we can not recommend at this time that an advance be issued.

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I would expect that we can resolve these differences quite easily but I do need someone's attention at your company to address the problems.

Sincerely,



George Powell
GHP:moc

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